

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEW JERSEY**

In re:	)	
	)	<b>Chapter 11</b>
BlockFi Inc., <i>et al.</i> , <sup>1</sup>	)	
	)	<b>Case No. 22-19361 (MBK)</b>
	)	
Reorganized Debtors.	)	<b>(Jointly Administered)</b>
	)	

**SEVENTH MONTHLY FEE STATEMENT OF DELOITTE TAX LLP AS TAX  
SERVICES PROVIDER TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR  
THE PERIOD FROM SEPTEMBER 1, 2023 THROUGH OCTOBER 3, 2023**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Services Provider
Date of Retention:	<i>Nunc Pro Tunc</i> to March 1, 2023
Period for which Compensation and Reimbursement is Sought:	September 1, 2023 through October 3, 2023
Total Amount of Fees Requested:	\$ 162,870.00
Less: 20% Holdback	\$ (32,574.00)
80% of Compensation Sought as Actual, Reasonable, and Necessary	\$ 130,296.00
Amount of Expense Reimbursement Sought	\$ -
Total Amount of Fees and Expense:	<u>\$ 130,296.00</u>

This is an:   X   Monthly       Interim       Final Application

<sup>1</sup> The Reorganized Debtors in these Chapter 11 cases, along with the last four digits of each Reorganized Debtor's federal tax identification number, are: BlockFi Inc. (0015); BlockFi Trading LLC. (2487); BlockFi Lending LLC (5017); BlockFi Wallet LLC (3231); BlockFi Ventures LLC (9937); BlockFi International Ltd. (N/A); BlockFi Investment Products LLC (2422); BlockFi Services, Inc. (5965) and BlockFi Lending II LLC (0154). The location of the Reorganized Debtors' service address is 100 Horizon Center Blvd., 1<sup>st</sup> and 2<sup>nd</sup> Floors, Hamilton, NJ 08691.

Deloitte Tax LLP (“Deloitte Tax”) hereby submits this seventh monthly fee statement (the “Seventh Monthly Statement”) for allowance of compensation for services rendered as tax services providers to the Debtors for the period from September 1, 2023, through October 3, 2023, pursuant to the *Administrative Fee Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of this Court* [Docket No. 307] (the “Administrative Fee Order”).

WHEREFORE, Deloitte Tax respectfully requests total payment in the amount of \$130,296.00 (80% of \$162,870.00) as compensation sought for actual and necessary services rendered, in accordance with the terms of the Administrative Fee Order.

Date: November 2, 2023  
New York, New York

Respectfully submitted,

DELOITTE TAX LLP

/s/ Kenneth Schulhof  
Kenneth Schulhof  
Partner  
30 Rockefeller Plaza  
New York, NY 10112  
Telephone: 212.436.5370  
Facsimile: 212.653.5254

**CUMULATIVE TIME SUMMARY BY PROFESSIONAL**  
For the Period of September 1, 2023 through October 3, 2023

Professional	Level	Hours	Fees
<b><i>Tax Compliance Services</i></b>			
Gibian, Craig	Partner/Principal	2.9	
Lang, Mary Jo	Partner/Principal	2.0	
Schulhof, Ken	Partner/Principal	4.9	
Gardyn, Jordon	Senior Manager	20.5	
Lee, Sarah	Senior Manager	0.6	
Polster, Andrew	Manager	57.7	
Wojtas, Mike	Senior Consultant	15.4	
Jordan, Kinsey	Consultant	76.5	
Meng, Zhaoyu	Consultant	90.2	
Zhou, Amber	Consultant	35.4	
<b>Professional Subtotal:</b>		<b>306.1</b>	<b>\$154,540.00</b>

Professional	Level	Rate	Hours	Fees
<b><i>Tax Restructuring Services</i></b>				
Gardyn, Jordon	Senior Manager	\$1,020.00	0.4	\$408.00
Hindes, Mark	Senior Manager	\$1,020.00	0.2	\$204.00
Lee, Sarah	Senior Manager	\$1,020.00	0.4	\$408.00
Hah, Morgan	Manager	\$750.00	1.6	\$1,200.00
<b>Professional Subtotal:</b>			<b>2.6</b>	<b>\$2,220.00</b>

Professional	Level	Rate	Hours	Fees
<b><i>Preparation of Fee Applications</i></b>				
Gardyn, Jordon	Senior Manager	\$1,020.00	2.0	\$2,040.00
Gutierrez, Dalia	Consultant	\$250.00	2.6	\$650.00
Praful, Jain	Consultant	\$225.00	12.5	\$2,812.50
Verma, Anshu	Consultant	\$225.00	2.7	\$607.50
<b>Professional Subtotal:</b>			<b>19.8</b>	<b>\$6,110.00</b>
<b>Total</b>		<b>Blended Hourly Rate: \$495.80</b>	<b>328.5</b>	<b>\$162,870.00</b>

**CUMULATIVE FEES BY CATEGORY SUMMARY**  
For the Period of September 1, 2023 through October 3, 2023

Categories	Hours	Fees
Preparation of Fee Applications	19.8	\$6,110.00
Tax Compliance Services	306.1	\$154,540.00
Tax Restructuring Services	2.6	\$2,220.00
<b>Fees Category Subtotal :</b>	<b>328.5</b>	<b>\$162,870.00</b>

**EXHIBIT A**

Professional Fees for the Period from  
September 1, 2023 through October 3, 2023

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/06/2023				
Gutierrez, Dalia	Organize August 2023 data in preparation for the monthly fee application.	\$250.00	0.7	\$175.00
09/07/2023				
Praful, Jain	Prepare fee detail of BlockFi Tax Aug-23 file for fee application preparation.	\$225.00	4.0	\$900.00
09/11/2023				
Verma, Anshu	Review fee detail for the period of August 2023 fee application.	\$225.00	2.7	\$607.50
09/12/2023				
Gardyn, Jordon	Update the billing summary file for July 2023 hours for the monthly fee statement submissions.	\$1,020.00	1.0	\$1,020.00
09/13/2023				
Gardyn, Jordon	Provide comments on the July-23 monthly billing statement and the expense holdback submission request.	\$1,020.00	1.0	\$1,020.00
Praful, Jain	Update time detail for the period of Aug 2023 fee application.	\$225.00	1.1	\$247.50
09/14/2023				
Praful, Jain	Continue to update time detail period of Aug 2023 for the fee application.	\$225.00	0.9	\$202.50
09/15/2023				
Praful, Jain	Continue to update time detail period of Aug 2023 for the fee application.	\$225.00	1.2	\$270.00
09/20/2023				
Praful, Jain	Continue to update time detail period of Aug 2023 for the fee application.	\$225.00	0.8	\$180.00
09/22/2023				
Praful, Jain	Continue to update time detail period of Aug 2023 for the fee application.	\$225.00	0.5	\$112.50
09/25/2023				
Praful, Jain	Continue to review fee detail for the period of Aug 2023 fee application.	\$225.00	2.2	\$495.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/25/2023				
Praful, Jain	Continue to update time detail from multiple Deloitte professionals for the period of Aug 2023 fee application.	\$225.00	0.8	\$180.00
09/26/2023				
Gutierrez, Dalia	Review August-23 fee detail in preparation for the monthly fee application.	\$250.00	1.9	\$475.00
Praful, Jain	Continue to review fee detail for the period of Aug 2023 fee application.	\$225.00	1.0	\$225.00
Subtotal for Preparation of Fee Applications:			19.8	\$6,110.00

*Tax Compliance Services*

09/01/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to review updated book-to-tax schedule for 2022 and the resulting changes from the initial draft shared with R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with K. Schulhof, S. Lee (Deloitte), A. Sexton (Kirkland & Ellis), R. Loban (BlockFi) discussing updated 2022 federal taxable income.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Send an email to S. Bailey and R. Loban (BlockFi) regarding 2021 BlockFi Inc amended federal tax return workpaper for their review.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Incorporate investment K-1 received for BV Power into 2022 BlockFi Inc federal tax return workpapers.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Email M. Dipaolo (Deloitte) regarding updated tax return workpapers for 2022.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Email S. Bailey, R. Loban (BlockFi) regarding the 2022 BlockFi Inc federal tax return workpaper.	\$0.00	0.3	\$0.00
Lee, Sarah	Call with J. Gardyn, K. Schulhof (Deloitte), A. Sexton (Kirkland & Ellis), R. Loban (BlockFi) discussing updated 2022 federal taxable income.	\$0.00	0.3	\$0.00

## BlockFi, Inc

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/01/2023				
Meng, Zhaoyu	Call with A. Zhou, M. Wojtas (Deloitte) to discuss updated BlockFi & Subs 2021 amended return work paper and process of implementing numbers into Corptax.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Set up tax compliance software, Corptax, for BlockFi Inc and Subs' eliminations.	\$0.00	2.0	\$0.00
Meng, Zhaoyu	Set up tax compliance software, Corptax, for BlockFi Services Inc 2021 amended tax return.	\$0.00	2.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, S. Lee (Deloitte), A. Sexton (Kirkland & Ellis), R. Loban (BlockFi) discussing updated 2022 federal taxable income.	\$0.00	0.3	\$0.00
Schulhof, Ken	Review updated amended 2021 BlockFi Inc federal tax return workpapers provided by J. Gardyn (Deloitte).	\$0.00	0.7	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to review updated book-to-tax schedule for 2022 and the resulting changes from the initial draft shared with R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with A. Zhou, Z. Meng (Deloitte) to discuss updated BlockFi & Subs 2021 amended return work paper and process of implementing numbers into Corptax.	\$0.00	0.5	\$0.00
Wojtas, Mike	Update 2022 BlockFi Inc & Subs tax return in Corptax based on revisions to workpaper for book to tax adjustments and return presentation.	\$0.00	2.0	\$0.00
Zhou, Amber	Call with M. Wojtas, Z. Meng (Deloitte) to discuss updated BlockFi & Subs 2021 amended return work paper and process of implementing numbers into Corptax.	\$0.00	0.5	\$0.00
Zhou, Amber	Set up 2021 Blockfi & Subs amended return in Corptax.	\$0.00	3.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/02/2023				
Meng, Zhaoyu	Set up tax compliance software, Corptax, for BlockFi Inc and Subs 2021 amended consolidated tax return.	\$0.00	3.0	\$0.00
Wojtas, Mike	Update 2022 BlockFi Inc & Subs tax return in Corptax based on revisions to workpaper for book to tax adjustments and return presentation.	\$0.00	2.0	\$0.00
09/03/2023				
Gardyn, Jordon	Review draft BlockFi Inc and Subs federal consolidated tax return for updates related to foreign entities included in the federal return.	\$0.00	1.2	\$0.00
09/04/2023				
Meng, Zhaoyu	Summarize 2021 amended tax return workpaper changes in order to make adjustment in tax compliance software.	\$0.00	4.0	\$0.00
09/05/2023				
Gardyn, Jordon	Respond to K. Schulhof (Deloitte) comments on 2022 federal tax return workpapers related to the write-off of deferred tax assets from historical years.	\$0.00	0.7	\$0.00
Polster, Andrew	Review TY22 South Carolina state return for BlockFi Inc.	\$0.00	2.2	\$0.00
Polster, Andrew	Review TY22 Mississippi state return for BlockFi Inc.	\$0.00	1.4	\$0.00
Polster, Andrew	Review TY22 Tennessee state return for BlockFi Inc.	\$0.00	1.4	\$0.00
09/06/2023				
Polster, Andrew	Review amended return state apportionment workpaper.	\$0.00	1.6	\$0.00
Polster, Andrew	Continue to review amended return state apportionment workpaper.	\$0.00	1.4	\$0.00
09/07/2023				
Meng, Zhaoyu	Set up tax compliance software, Corptax, for BlockFi Inc 2021 amended proforma tax return.	\$0.00	4.0	\$0.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/07/2023				
Polster, Andrew	Create TY21 amended return obligations in Corptax for BlockFi Inc and Subs.	\$0.00	3.2	\$0.00
Polster, Andrew	Create TY21 amended return obligations in Corptax for BlockFi Inc.	\$0.00	2.8	\$0.00
09/08/2023				
Gardyn, Jordon	Call with R. Loban, S. Bailey (BlockFi), A. Sexton (Kirkland & Ellis) discussing potential changes to the investment K-1 received for BPV Power investment for tax purposes.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Set up tax compliance software, Corptax, for BlockFi Inc & Subs 2021 amended tax return.	\$0.00	4.0	\$0.00
09/10/2023				
Meng, Zhaoyu	Update schedule D (capital gains and losses) on tax compliance software, Corptax, for BlockFi Inc and Subs 2021 amended tax return.	\$0.00	3.5	\$0.00
09/12/2023				
Meng, Zhaoyu	Update 2021 amended consolidated tax returns in tax compliance software, Corptax for amended tax return workpaper.	\$0.00	4.0	\$0.00
09/13/2023				
Meng, Zhaoyu	Update 2021 amended BlockFi Inc and Subs consolidated schedule M- 3 (net income (loss) reconciliation) for corporations with total assets of USD 10 million or more in tax compliance software, Corptax for amended tax return workpaper.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Update 2021 amended BlockFi Inc. proforma schedule M- 3 (net income (loss) reconciliation) for corporations with total assets of USD 10 million or more in tax compliance software, Corptax for amended tax return workpaper.	\$0.00	3.5	\$0.00

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/14/2023				
Gardyn, Jordon	Review the federal partnership return provided by S. Bailey (BlockFi) for the BV Power Alpha LLC investment of BlockFi.	\$0.00	1.1	\$0.00
Meng, Zhaoyu	Prepare 2021 amended BlockFi Inc and Subs consolidated return from tax compliance software.	\$0.00	4.0	\$0.00
09/18/2023				
Gardyn, Jordon	Update the 2022 federal tax return workpapers for BlockFi Inc based on the updated support for investments provided by S. Bailey (BlockFi).	\$0.00	0.8	\$0.00
Jordan, Kinsey	Meeting with A. Polster and Kinsey Jordan (Deloitte) to review client background, tax preparation software and state return tracker for TY22.	\$0.00	1.2	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to walkthrough methodology and how to use Modification and Apportionment in the Data Collection Wizard used for return preparation.	\$0.00	0.9	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to review methodology and how to use Franchise Tax Workpaper for return preparation on applicable states.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to review preparation of Arkansas Return for BlockFi Inc.	\$0.00	0.6	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to review process of creating and qualifying E-File Package for Arkansas Return for BlockFi Inc.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to review process of preparing Florida Return for BlockFi Inc.	\$0.00	0.5	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to discuss comments on tax returns prepared for BlockFi Inc Alabama and Georgia.	\$0.00	1.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/18/2023				
Jordan, Kinsey	Prepare Maryland tax return for BlockFi Inc.	\$0.00	1.2	\$0.00
Jordan, Kinsey	Prepare Arkansas tax return for BlockFi Inc.	\$0.00	1.8	\$0.00
Meng, Zhaoyu	Update 2022 BlockFi Inc tax return in tax compliance software.	\$0.00	4.7	\$0.00
Meng, Zhaoyu	Update 2022 BlockFi Inc and Subs consolidated tax return per updated return workpaper in tax compliance software.	\$0.00	3.3	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to discuss comments on tax returns prepared for BlockFi Inc Alabama and Georgia.	\$0.00	1.2	\$0.00
Polster, Andrew	Review state tax return tracker for potential payment liabilities for BlockFi Inc.	\$0.00	0.8	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to review client background, tax preparation software, and state return tracker for TY22	\$0.00	1.2	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to review methodology and how to use Modification and Apportionment in the Data Collection Wizard used for return preparation.	\$0.00	0.9	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to review methodology and how to use Franchise Tax Workpaper for return preparation on applicable states	\$0.00	0.4	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to walkthrough preparation of Arkansas Return for BlockFi Inc.	\$0.00	0.6	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to review process of creating and qualifying E-File Package for Arkansas Return for BlockFi Inc.	\$0.00	0.4	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to review process of preparing Florida Return for BlockFi Inc.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/18/2023				
Zhou, Amber	Update 2022 Blockfi & Subs federal tax return.	\$0.00	1.0	\$0.00
09/19/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss status of the 2022 federal tax return preparation.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with Z. Meng, A. Zhou (Deloitte) to discuss updated Blockfi & Subs 2022 federal return workpaper and return delivery timeline.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Review initial draft of the 2022 forms 5471 (information return for foreign controlled entities) that is included in the consolidated BlockFi Inc federal tax return.	\$0.00	1.4	\$0.00
Gardyn, Jordon	Call with C. Gibian, MJ. Lang and S. Lee (Deloitte) to discuss updates to the disclosure statement to be attached to the BlockFi Inc 2021 amended tax return.	\$0.00	0.3	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang and S. Lee (Deloitte) to discuss updates to the disclosure statement to be attached to the BlockFi Inc 2021 amended tax return.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Review comments on Arkansas tax return.	\$0.00	1.9	\$0.00
Jordan, Kinsey	Review comments on Maryland tax return.	\$0.00	1.5	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to discuss comments on tax returns prepared for BlockFi Inc Mississippi and North Carolina.	\$0.00	1.1	\$0.00
Jordan, Kinsey	Prepare Alabama tax return.	\$0.00	2.3	\$0.00
Jordan, Kinsey	Review the Alabama tax return.	\$0.00	0.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/19/2023				
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, S. Lee (Deloitte) to discuss updates to the disclosure statement to be attached to the BlockFi Inc 2021 amended tax return.	\$0.00	0.3	\$0.00
Lee, Sarah	Call with J. Gardyn, C. Gibian, MJ. Lang (Deloitte) to discuss updates to the disclosure statement to be attached to the BlockFi Inc 2021 amended tax return.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Prepare 2022 BlockFi Inc and Subs consolidated tax return from tax compliance software.	\$0.00	3.0	\$0.00
Meng, Zhaoyu	Call with J. Gardyn, A. Zhou (Deloitte) to discuss updated Blockfi & Subs 2022 federal return workpaper and return delivery timeline.	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Update 2022 BlockFi Inc and Subs consolidated tax return per updated return workpaper in tax compliance software.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Update 2021 amended BlockFi Inc and Subs consolidated tax return per updated return workpaper in tax compliance software.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Tie out book income/loss on schedule M-3 (net income (loss) reconciliation) to schedule M-2 (analysis of unappropriated retained earnings per books) on 2022 BlockFi Inc and Subs consolidated tax return in tax compliance software.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Tie out taxable income on schedule M-3 (net income (loss) reconciliation) and page 1 of form 1120 (US corporate income tax return) on 2022 BlockFi Inc and Subs consolidated tax return in tax compliance software.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/19/2023				
Polster, Andrew	Meeting with K. Jordan (Deloitte) to discuss comments on tax returns prepared for BlockFi Inc Mississippi and North Carolina.	\$0.00	1.1	\$0.00
Polster, Andrew	Review Arkansas Return for BlockFi Inc.	\$0.00	0.8	\$0.00
Polster, Andrew	Review South Carolina Return for BlockFi Inc.	\$0.00	0.9	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss status of the 2022 federal tax return preparation.	\$0.00	0.5	\$0.00
Zhou, Amber	Update 2022 Blockfi & Subs federal return Form 1120 (US corporate income tax return).	\$0.00	2.0	\$0.00
Zhou, Amber	Call with Z. Meng, J. Gardyn (Deloitte) to discuss updated Blockfi & Subs 2022 federal return workpaper and return delivery timeline.	\$0.00	0.4	\$0.00
Zhou, Amber	Update Blockfi & Subs international form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.1	\$0.00
Zhou, Amber	Update Blockfi & Subs international form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches).	\$0.00	0.9	\$0.00
Zhou, Amber	Prepare Blockfi & Subs international form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	0.7	\$0.00
Zhou, Amber	Prepare Blockfi & Subs international form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches).	\$0.00	0.8	\$0.00
09/20/2023				
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to discuss tax returns for BlockFi Inc and Subs West Virginia and Utah.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/20/2023				
Jordan, Kinsey	Review Alabama business privilege tax return and annual report.	\$0.00	1.3	\$0.00
Jordan, Kinsey	Review Tennessee tax return.	\$0.00	1.4	\$0.00
Jordan, Kinsey	Review Idaho tax return.	\$0.00	2.6	\$0.00
Jordan, Kinsey	Review North Carolina tax return.	\$0.00	2.0	\$0.00
Meng, Zhaoyu	Call with M. Wojtas and A. Zhou (Deloitte) to discuss Blockfi & Subs 2022 federal return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Prepare 2022 BlockFi Inc and Subs consolidated tax return from tax compliance software.	\$0.00	2.6	\$0.00
Meng, Zhaoyu	Update 2022 BlockFi Inc and Subs consolidated tax return in tax compliance software.	\$0.00	3.4	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to discuss tax returns for BlockFi Inc and Subs West Virginia and Utah.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Alabama Franchise Tax Return for BlockFi Inc.	\$0.00	0.7	\$0.00
Wojtas, Mike	Call with Z. Meng and A. Zhou (Deloitte) to discuss Blockfi & Subs 2022 federal return.	\$0.00	1.0	\$0.00
Zhou, Amber	Call with Z. Meng and M. Wojtas (Deloitte) to discuss Blockfi & Subs 2022 federal return.	\$0.00	1.0	\$0.00
Zhou, Amber	Prepare 2021 amended federal return of Blockfi and Subs.	\$0.00	5.0	\$0.00
Zhou, Amber	Update 2022 federal return of Blockfi & Subs.	\$0.00	2.9	\$0.00
09/21/2023				
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to discuss tax returns for BlockFi Inc and Subs Nebraska and Maine.	\$0.00	1.4	\$0.00
Jordan, Kinsey	Review Ohio tax return.	\$0.00	1.3	\$0.00
Jordan, Kinsey	Review Massachusetts tax return.	\$0.00	2.3	\$0.00
Jordan, Kinsey	Review Minnesota tax return.	\$0.00	1.0	\$0.00
Jordan, Kinsey	Review South Carolina tax return.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/21/2023				
Jordan, Kinsey	Review Texas tax return.	\$0.00	1.9	\$0.00
Meng, Zhaoyu	Print 2022 BlockFi Inc and Subs consolidated tax return from tax compliance software.	\$0.00	2.0	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to discuss tax returns for BlockFi Inc and Subs Nebraska and Maine.	\$0.00	1.4	\$0.00
Polster, Andrew	Review Massachusetts franchise tax return for BlockFi Inc and Subs.	\$0.00	1.1	\$0.00
Polster, Andrew	Review Massachusetts income tax return for BlockFi Inc and Subs.	\$0.00	1.5	\$0.00
Wojtas, Mike	Review 2022 BlockFi Inc & Subs tax return.	\$0.00	1.5	\$0.00
Zhou, Amber	Update 2022 Blockfi & Subs federal return.	\$0.00	3.1	\$0.00
Zhou, Amber	Print 2022 Blockfi & Subs federal return.	\$0.00	2.9	\$0.00
09/22/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss timing to receive the federal 2022 tax return for review and status of the state and local tax returns.	\$0.00	0.8	\$0.00
Jordan, Kinsey	Review Alabama business privilege tax return and annual report.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Review Arkansas tax return.	\$0.00	1.3	\$0.00
Jordan, Kinsey	Review Florida tax return.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Oklahoma financial institution tax return.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Tennessee income and franchise tax return.	\$0.00	0.7	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss timing to receive the federal 2022 tax return for review and status of the state and local tax returns.	\$0.00	0.8	\$0.00
Wojtas, Mike	Review 2022 BlockFi Inc & Subs tax return to provide return J. Gardyn (Deloitte) for review.	\$0.00	2.5	\$0.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/22/2023				
Zhou, Amber	Prepare 2021 amended federal return of Blockfi and Subs.	\$0.00	1.5	\$0.00
Zhou, Amber	Update form 8949 (report sales and exchanges of capital assets) for 2022 federal return of BlockFi and Subs.	\$0.00	0.5	\$0.00
09/24/2023				
Gardyn, Jordon	Review the BlockFi Inc and subsidiaries federal corporate tax return.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Review the updated forms for the controlled foreign corporations owned by BlockFi Inc.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Update federal tax return workpapers to include additional breakout calculations of the balance sheet and taxable income for BlockFi International Ltd and BlockFi Cayman LLC.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Email M. Wojtas and Z. Meng (Deloitte) with comments on updated on the consolidated federal tax return for BlockFi Inc and Subs.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Review the 2022 balance sheet presentation for BlockFi Inc and Subsidiaries included in the draft of the 2022 federal corporate tax return for BlockFi Inc.	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Update 2022 BlockFi Inc tax return in tax compliance software per J. Gardyn's (Deloitte) comment.	\$0.00	4.5	\$0.00
Wojtas, Mike	Review BlockFi Inc & Subs tax return for international form 5471 (information return of U.S. persons with respect to certain foreign corporations) updates and other federal 1120 (US corporate income tax return) comments.	\$0.00	2.0	\$0.00
09/25/2023				
Gibian, Craig	Draft disclosure for 2021 and 2022 federal income tax returns.	\$0.00	1.1	\$0.00

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/25/2023				
Jordan, Kinsey	Review Mississippi tax return.	\$0.00	0.6	\$0.00
Jordan, Kinsey	Review timing expectations for preparation of state and local tax returns by reviewing the excel sheet that summarizes each of the state tax return filing obligations.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Review Arkansas tax return.	\$0.00	1.0	\$0.00
Jordan, Kinsey	Review Louisiana tax return.	\$0.00	2.0	\$0.00
Jordan, Kinsey	Review Iowa tax return.	\$0.00	0.5	\$0.00
Jordan, Kinsey	Update Blockfi excel sheet state tracker.	\$0.00	0.5	\$0.00
Jordan, Kinsey	Review Maryland tax return.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review disclosure statement for BlockFi Inc. 2021 tax return.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Print 2022 Blockfi Inc and Subs's tax return from tax compliance software.	\$0.00	4.0	\$0.00
Polster, Andrew	Clear review notes on North Carolina state tax return for BlockFi Inc.	\$0.00	1.0	\$0.00
Polster, Andrew	Research e-file error solutions for Mississippi state tax return for BlockFi Inc.	\$0.00	0.8	\$0.00
Polster, Andrew	Clear review notes on Mississippi state tax return for BlockFi Inc.	\$0.00	1.2	\$0.00
Zhou, Amber	Clear notes to 2022 Blockfi and Subs federal return.	\$0.00	4.7	\$0.00
09/26/2023				
Gibian, Craig	Prepare disclosure statements for 2021 federal income tax return.	\$0.00	0.6	\$0.00
Gibian, Craig	Prepare disclosure statements for 2022 federal income tax return.	\$0.00	0.6	\$0.00
Jordan, Kinsey	Review Mississippi tax return.	\$0.00	1.5	\$0.00
Jordan, Kinsey	Review Missouri tax return.	\$0.00	2.0	\$0.00
Jordan, Kinsey	Review Oklahoma tax return.	\$0.00	1.7	\$0.00
Jordan, Kinsey	Review Pennsylvania tax return.	\$0.00	1.3	\$0.00
Lang, Mary Jo	Review disclosure statements for 2021 and 2022 BlockFi Inc. tax returns.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/26/2023				
Polster, Andrew	Review Hawaii e-file package for BlockFi Inc and Subs.	\$0.00	0.3	\$0.00
Polster, Andrew	Research Hawaii e-file errors solutions for BlockFi Inc and Subs.	\$0.00	0.7	\$0.00
Polster, Andrew	Review Hawaii state tax return for BlockFi Inc and Subs.	\$0.00	1.1	\$0.00
Wojtas, Mike	Continue to review BlockFi Inc & Subs tax return for international form 5471 (information return of U.S. persons with respect to certain foreign corporations) updates and other federal 1120 (US corporate income tax return) comments.	\$0.00	2.0	\$0.00
09/27/2023				
Gardyn, Jordon	Call with MJ. Lang, C. Gibian, K. Schulhof (Deloitte) to discuss BlockFi Inc tax return disclosure attachments for mark to market adjustment reporting.	\$0.00	0.3	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang, K. Schulhof (Deloitte) to discuss BlockFi Inc tax return disclosure attachments for mark to market adjustment reporting.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Call with A. Polster (Deloitte) to research software issues on BlockFi Inc tax year 2022 state tax returns.	\$0.00	2.4	\$0.00
Jordan, Kinsey	Clear review comments for Arizona tax return for BlockFi Inc.	\$0.00	2.0	\$0.00
Jordan, Kinsey	Clear review comments for California tax return for BlockFi Inc.	\$0.00	2.2	\$0.00
Jordan, Kinsey	Clear review comments for Georgia tax return for BlockFi inc.	\$0.00	2.5	\$0.00
Jordan, Kinsey	Clear review comments for Pennsylvania tax return for BlockFi inc.	\$0.00	1.0	\$0.00
Jordan, Kinsey	Clear review comments for Virginia tax return for BlockFi inc.	\$0.00	0.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/27/2023				
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) to discuss BlockFi Inc tax return disclosure attachments for mark to market adjustment reporting.	\$0.00	0.3	\$0.00
Polster, Andrew	Call with K. Jordan (Deloitte) to research software issues on BlockFi Inc tax year 2022 state tax returns.	\$0.00	2.4	\$0.00
Polster, Andrew	Review district of Columbia tax return for BlockFi Inc and Subs.	\$0.00	0.8	\$0.00
Schulhof, Ken	Call with J. Gardyn, MJ. Lang, C. Gibian (Deloitte) to discuss BlockFi Inc tax return disclosure attachments for mark to market adjustment reporting.	\$0.00	0.3	\$0.00
09/28/2023				
Jordan, Kinsey	Prepared BlockFi Inc Florida return for e-file and look into errors.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare and clear comments for District of Columbia tax return for BlockFi Inc.	\$0.00	2.5	\$0.00
Jordan, Kinsey	Prepare the BlockFi Inc North Carolina tax return for e-file.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare the BlockFi Inc South Carolina tax return for e-file.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare the BlockFi Inc Tennessee tax return for e-file.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare and clear comments for Rhode Island tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Prepare and clear comments for Arizona tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Prepare and clear comments for California tax return for BlockFi Inc.	\$0.00	2.2	\$0.00
Jordan, Kinsey	Prepare and clear comments for Colorado tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Prepare and clear comments for Hawaii tax return for BlockFi Inc.	\$0.00	3.0	\$0.00
Jordan, Kinsey	Prepare and clear comments for Maine tax return for BlockFi Inc.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/28/2023				
Jordan, Kinsey	Prepare and clear comments for Nebraska tax return for BlockFi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare and clear comments for Utah tax return for BlockFi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare and clear comments for West Virginia tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Update 2022 Blockfi Inc and Subs tax return workpaper per comments on international tax forms.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Update form 5471, information return of United States persons with respect to certain foreign corporations for Blockfi Inc and Subs in tax compliance software.	\$0.00	1.7	\$0.00
Meng, Zhaoyu	Update form 8858, information return of United States persons with respect to foreign disregarded entities and foreign branches for 2022 Blockfi Inc and Subs tax return.	\$0.00	1.5	\$0.00
Polster, Andrew	Clear review comments for Colorado state tax return for BlockFi Inc and Subs.	\$0.00	0.9	\$0.00
Polster, Andrew	Research solution for e-file issue for District of Columbia tax return for BlockFi Inc and Subs.	\$0.00	0.6	\$0.00
Polster, Andrew	Review e-file package for Colorado state tax return for BlockFi inc and Subs.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review the foreign forms 5471, information return for controlled foreign corporations included in the 2022 BlockFi Inc and Subs federal tax return.	\$0.00	1.1	\$0.00
Zhou, Amber	Clear notes for 2022 Blockfi & Subs international tax return.	\$0.00	0.5	\$0.00
09/29/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss timing for review of 2022 federal corporate tax return for BlockFi Inc.	\$0.00	0.7	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/29/2023				
Gardyn, Jordon	Update the 2022 BlockFi Incorporation tax return workpapers to adjust for rounding differences on the PDF of the 2022 federal tax return compared to the tax return workpapers.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Email M. Diapolo, A. Polster (Deloitte) with draft BlockFi Incorporation and Subs 2022 federal tax return and workpapers, noting forms included in the tax return that may have state and local tax implications.	\$0.00	0.6	\$0.00
Jordan, Kinsey	Prepare e-file for Arkansas tax return for BlockFi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepared e-file for Iowa tax return for BlockFi Inc.	\$0.00	0.5	\$0.00
Jordan, Kinsey	Prepare e-file for Alabama tax return for BlockFi Inc.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Prepare e-file for Arizona tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for Mississippi tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Prepare e-file for Colorado tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for District of Columbia tax return for BlockFi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare e-file for Georgia tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for Hawaii tax return for BlockFi Inc.	\$0.00	0.6	\$0.00
Jordan, Kinsey	Prepare e-file for Idaho tax return for BlockFi Inc.	\$0.00	0.6	\$0.00
Jordan, Kinsey	Prepare e-file for Utah tax return for BlockFi Inc.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Prepare e-file for Louisiana tax return for BlockFi Inc.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Prepare e-file for Maine tax return for BlockFi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare e-file for Maryland tax return for BlockFi Inc.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/29/2023				
Jordan, Kinsey	Prepare e-file for Massachusetts tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for Minnesota tax return for BlockFi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare e-file for Nebraska tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for New Mexico tax return for BlockFi Inc.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Prepare e-file for Oklahoma tax return for BlockFi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare e-file for Pennsylvania tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for Rhode Island tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for Virginia tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for West Virginia tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Review and clear comments for Hawaii tax return for BlockFi inc.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Prepare 2022 BlockFi Inc and Subs tax return from tax compliance software.	\$0.00	4.0	\$0.00
Meng, Zhaoyu	Update 2022 BlockFi Inc and Subs tax return workpaper per comments from J. Lee (Deloitte).	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Update 2022 BlockFi Inc and Subs tax return in tax compliance software per comments from J. Lee (Deloitte).	\$0.00	2.5	\$0.00
Polster, Andrew	Research solution for e-file issue for Rhode Island return for BlockFi Inc and Subs.	\$0.00	0.4	\$0.00
Polster, Andrew	Review e-file package for Rhode Island state tax return for BlockFi inc and Subs.	\$0.00	0.7	\$0.00
Polster, Andrew	Review Utah state tax return for BlockFi inc and Subs.	\$0.00	0.9	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/29/2023				
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss timing for review of 2022 federal corporate tax return for BlockFi Inc.	\$0.00	0.7	\$0.00
Wojtas, Mike	Review additional foreign updates provided by international tax specialist J. Lee (Deloitte) for 5471 and 8858 forms relating to BlockFi Inc & Subs 2022 tax return.	\$0.00	1.5	\$0.00
Zhou, Amber	Clear notes for 2022 Blockfi & Subs International tax return.	\$0.00	1.6	\$0.00
09/30/2023				
Jordan, Kinsey	Revise the Arizona tax return for Blockfi Inc.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Revise the Georgia tax return for Blockfi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Revise the Idaho tax return for Blockfi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Revise the Louisiana tax return for Blockfi Inc.	\$0.00	0.5	\$0.00
Jordan, Kinsey	Revise the Minnesota tax return for Blockfi Inc.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Revise the Pennsylvania tax return Blockfi Inc.	\$0.00	1.0	\$0.00
Polster, Andrew	Update state return tracker for manager and senior manager assignments for BlockFi inc and Sub tax year 2022 returns due 10/16/2023.	\$0.00	0.2	\$0.00
10/01/2023				
DiPaolo, Michele	Clear review notes on Utah state tax return.	\$0.00	0.3	\$0.00
DiPaolo, Michele	Clear review notes on Wisconsin state tax return.	\$0.00	0.5	\$0.00
DiPaolo, Michele	Clear review notes on Nebraska state tax return.	\$0.00	0.4	\$0.00
DiPaolo, Michele	Clear review notes on New Mexico state tax return.	\$0.00	0.5	\$0.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
10/01/2023				
DiPaolo, Michele	Clear review notes on North Carolina state tax return.	\$0.00	0.5	\$0.00
DiPaolo, Michele	Clear review points on Rhode Island state tax return.	\$0.00	0.4	\$0.00
DiPaolo, Michele	Clear review notes on Georgia state tax return.	\$0.00	0.4	\$0.00
DiPaolo, Michele	Clear review notes on Idaho state tax return.	\$0.00	0.2	\$0.00
DiPaolo, Michele	Clear review notes on Louisiana state tax return.	\$0.00	0.4	\$0.00
DiPaolo, Michele	Clear review notes on Mississippi state tax xreturn.	\$0.00	0.4	\$0.00
Polster, Andrew	Clear review notes on BlockFi Inc California state tax return.	\$0.00	4.9	\$0.00
10/02/2023				
DiPaolo, Michele	Call with A. Polster, A. Zhou, Z. Meng, J. Gardyn, K. Jordan, A. Tilley, M. Wojtas (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Call with A. Polster, A. Zhou, Z. Meng, K. Jordan, A. Tilley, M. Wojtas and M. DiPaolo (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Detail review of 2022 BlockFi Inc corporate federal tax return.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Draft additional comments on the presentation of taxable loss for BlockFi International Ltd for Z. Meng (Deloitte) to update for on the 2022 corporate federal tax return	\$0.00	0.3	\$0.00
Gardyn, Jordon	Update 2022 corporate federal tax return for BlockFi Inc.	\$0.00	0.7	\$0.00
Jordan, Kinsey	Call with A. Polster, A. Zhou, Z. Meng, K. Jordan, A. Tilley, M. Wojtas and M. DiPaolo (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
10/02/2023				
Meng, Zhaoyu	Call with A. Polster, A. Zhou, J. Gardyn, K. Jordan, A. Tilley, M. Wojtas and M. DiPaolo (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Prepare 2022 BlockFi Inc corporate tax return from tax compliance software	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Prepare 2021 BlockFi Inc corporate tax return from tax compliance software	\$0.00	0.6	\$0.00
Polster, Andrew	Call with A. Zhou, Z. Meng, J. Gardyn, K. Jordan, A. Tilley, M. Wojtas and M. DiPaolo (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00
Polster, Andrew	Review final BlockFi California state tax return.	\$0.00	1.7	\$0.00
Wojtas, Mike	Call with A. Polster, A. Zhou, Z. Meng, J. Gardyn, K. Jordan, A. Tilley, and M. DiPaolo (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00
Zhou, Amber	Call with A. Polster, Z. Meng, J. Gardyn, K. Jordan, A. Tilley, M. Wojtas and M. DiPaolo (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00
Zhou, Amber	Update 2022 Blockfi Inc international tax return.	\$0.00	0.4	\$0.00
10/03/2023				
Gardyn, Jordon	Reviewed updates to presentation made to the 2021 federal amended corporate tax return workpaper for BlockFi Inc.	\$0.00	0.9	\$0.00
Lang, Mary Jo	Review balance sheet related to BlockFi Inc. 2022 tax return filing	\$0.00	0.6	\$0.00
Meng, Zhaoyu	Prepare 2021 BlockFi Inc amended corporate tax return from tax compliance software	\$0.00	2.0	\$0.00
Meng, Zhaoyu	Review BlockFi Lending LLC's beging balance for Schedule L to prior year ending balance in tax compliance software for California state tax return.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Compliance Services</b></i>				
10/03/2023				
Meng, Zhaoyu	Review BlockFi Lending LLC's income in tax compliance software to workpaper for California state tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Review BlockFi Trading LLC's beging balance for Balance Sheet to prior year ending balance in tax compliance software for California state tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Review BlockFi Trading LLC's income in tax compliance software to workpaper for California state tax return.	\$0.00	1.0	\$0.00
Polster, Andrew	Review BlockFi Trading LLC California state tax return.	\$0.00	2.2	\$0.00
Polster, Andrew	Review BlockFi Lending LLC California state tax return.	\$0.00	1.8	\$0.00
Subtotal for Tax Compliance Services:			306.1	\$0.00

***Tax Restructuring Services***

09/11/2023				
Hah, Morgan	Update writeup documenting recovery of basis with respect to IRC section 174 (deduct or amortize certain R&D costs) capitalized costs.	\$750.00	1.6	\$1,200.00
09/29/2023				
Gardyn, Jordon	Call with S. Lee (Deloitte), A. Sexton (Kirkland & Ellis), R. Loban, S. Bailey (BlockFi) discussing ability for certain customers to repay their loans and the impacts on the recoverability in bankruptcy.	\$1,020.00	0.4	\$408.00
Hindes, Mark	Analyze IRC section 174(d) (deduct or amortize certain R&D costs).	\$1,020.00	0.2	\$204.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
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#### *Tax Restructuring Services*

09/29/2023

Lee, Sarah	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland & Ellis), R. Loban, S. Bailey (BlockFi) discussing ability for certain customers to repay their loans and the impacts on the recoverability in bankruptcy.	\$1,020.00	0.4	\$408.00
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Subtotal for Tax Restructuring Services: 2.6 \$2,220.00

**Total** **328.5 \$8,330.00**

#### Adjustment

Fixed Fee: Tax Compliance Services \$154,540.00

**Adjustment Subtotal :** **\$154,540.00**

**Total** **328.5 \$162,870.00**

### Recapitulation

Name	Rate	Hours	Fees
Gardyn, Jordon	\$1,020.00	2.4	\$2,448.00
Hindes, Mark	\$1,020.00	0.2	\$204.00
Lee, Sarah	\$1,020.00	0.4	\$408.00
Hah, Morgan	\$750.00	1.6	\$1,200.00
Gutierrez, Dalia	\$250.00	2.6	\$650.00
Praful, Jain	\$225.00	12.5	\$2,812.50
Verma, Anshu	\$225.00	2.7	\$607.50
DiPaolo, Michele	\$0.00	4.4	\$0.00
Gardyn, Jordon	\$0.00	20.5	\$0.00
Gibian, Craig	\$0.00	2.9	\$0.00
Jordan, Kinsey	\$0.00	76.5	\$0.00
Lang, Mary Jo	\$0.00	2.0	\$0.00
Lee, Sarah	\$0.00	0.6	\$0.00

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

September 01, 2023 - October 03, 2023

#### Recapitulation

Name	Rate	Hours	Fees
Meng, Zhaoyu	\$0.00	90.2	\$0.00
Polster, Andrew	\$0.00	53.3	\$0.00
Schulhof, Ken	\$0.00	4.9	\$0.00
Wojtas, Mike	\$0.00	15.4	\$0.00
Zhou, Amber	\$0.00	35.4	\$0.00
Fixed Fee: Tax Compliance Services			\$154,540.00
<b>Total</b>		<b>328.5</b>	<b>\$162,870.00</b>